



CORPORATE POLICY

Biodiversity, No Deforestation, and Sustainable Agriculture

Version	Description of Changes	Approval	Effective Date
1.0	Initial version	[Miguel Angel, Peirano]	[March 2026]

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1. Objective

To establish the principles, commitments, and guidelines that guide biodiversity management at Coca-Cola Andina, with the aim of preserving and restoring ecosystems, preventing deforestation, promoting the sustainable use of natural resources, and mitigating negative impacts on biodiversity across all our operations and value chain. This policy is guided by scientific criteria, supports the conservation of key biodiversity areas, and prioritizes actions based on risks and dependencies, in line with international sustainability standards.

2. Scope

This policy applies to all of Coca-Cola Andina’s own operations, as well as to suppliers who provide us with strategic agricultural inputs, particularly sugar, high-fructose corn syrup (HFCS), and soy, as well as to strategic partners and other stakeholders involved in activities that may impact biodiversity.

3. Context

Biodiversity is a material issue of great importance to Coca-Cola Andina. Preserving ecosystems and preventing deforestation are essential to ensuring the long-term sustainability of our operations and value chain. We recognize that forests, grasslands, and other natural habitats play a fundamental role in regulating water and carbon cycles, producing oxygen, regenerating soils, and maintaining water quality. The destruction of these ecosystems affects not only local communities but also the ecosystem services on which we depend. Therefore, we are committed to protecting biodiversity and implementing sustainable practices across all our operations.

4. Commitments

4.1. Prevention of Deforestation


- Eliminate deforestation and the conversion of natural ecosystems in our direct supply chain in alignment with SBTi FLAG criteria and the principles of the Accountability Framework Initiative (AFI), with a focus on key agricultural inputs such as sugar, JMAF, and soy.
- Not to establish operations or make acquisitions in protected areas, World Heritage sites, or high conservation value areas, including areas of high biodiversity.

4.2. Ecosystem Protection

- Apply the mitigation hierarchy (avoid, minimize, restore, offset) in areas with critical biodiversity.
- Implement biodiversity protection plans at all company-owned facilities located in sensitive areas.
- Incorporate science-based performance indicators and monitoring mechanisms endorsed by external experts, in line with the TNFD framework and GRI 304.

4.3. Responsible water and soil management

- Replenish water used at priority company-owned production facilities through watershed restoration projects, wetland restoration, and other nature-based solutions.
- Promote sustainable agricultural practices that protect biodiversity and improve soil health, prioritizing suppliers of key agricultural inputs such as sugar, JMAF, and soy.

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4.4. Monitoring and traceability

- Map 100% of the origin of our key agricultural inputs, such as sugarcane, corn, and soybeans, starting in 2026, assessing their risks and impacts on biodiversity, deforestation, and land use using recognized analytical tools.
- Encourage our direct suppliers of key agricultural inputs to obtain recognized environmental certifications, such as Bonsucro, RTRS, FSC, or others, and to demonstrate traceability and keep these certifications up to date.
- Strengthen our direct suppliers' adherence to the Coca-Cola System's Principles of Sustainable Agriculture.

4.5. Education and Collaboration

- Train and raise awareness among our collaborators, suppliers, and neighboring communities regarding biodiversity, ecological restoration, and sustainable practices through training programs, volunteer initiatives, and awareness campaigns.
- Foster strategic partnerships with local and international NGOs, scientific institutions, government agencies, and The Coca-Cola Company to co-design and implement nature-based solutions.

5. Responsibilities

5.1. Oversight

Oversight will be the responsibility of the Culture, Ethics, and Sustainability Committee, through periodic review of reports prepared by the Management Control, Sustainability, and Risk Department. These reports will include progress, indicators, corrective actions, and assessments of impacts on biodiversity.

5.2. Strategic Governance

The Corporate Sustainability and Risk Committee will define goals that are aligned with biodiversity commitments, approve country-specific plans and monitor key performance indicators. The Committee will meet as set out in its bylaws.

5.3. Operational Implementation


The operating units in Argentina, Brazil, Chile, and Paraguay, led by their respective General Managers, will be responsible for executing the plans and reporting on progress.

5.3.1. Procurement Management:

Responsible for eliminating deforestation in the direct supply chain by 2025, promoting sustainable agricultural practices, mapping the origin of inputs starting in 2026, encouraging environmental certifications, and reinforcing sustainable agriculture principles.

5.3.2. Operations Management:

Responsible for avoiding operations in protected areas, applying the mitigation hierarchy (avoid, minimize, restore, offset) in areas of critical biodiversity, and implementing protection plans at plants located in sensitive areas. They must also incorporate performance indicators and monitoring mechanisms.

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5.3.3. Sustainability Committee:

Will contribute to the 100% replenishment of water used at priority plants and promote education on biodiversity, ecological restoration, and strategic partnerships with NGOs, scientific institutions, governments, and The Coca-Cola Company.

6. Transition Policy

The guidelines established in this standard must be implemented within 90 days from the date of publication.

7. Appendices

Appendix 1: PRINCIPLES FOR SUSTAINABLE AGRICULTURE (PSA) – Supplier Guide

Appendix 2: FUNDAMENTAL PRINCIPLES – Accountability Framework Initiative

Appendix 3: FOREST, LAND AND AGRICULTURE TARGET VALIDATION REPORT – Science Based Targets

Track changes

Version	Description of the main changes (for further information, please contact politicascorporativas@koandina.com)	Approval	Effective Date
1.0	Initial version	Miguel Angel, Peirano	March 2026